

# EXHIBIT N



**U.S. Department of Justice**

Bureau of Alcohol, Tobacco,  
Firearms and Explosives

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[www.atf.gov](http://www.atf.gov)

May 4, 2018

REFER TO: 2017-1023

Ms. Barbara Kowal  
Paralegal Specialist  
Office of the Federal Public Defender  
Middle District of Florida  
201 S. Orange Avenue, Suite 300  
Orlando, Florida 32801

Dear Ms. Kowal:

This responds to your Freedom of Information Act (FOIA)/Privacy Act request dated August 17, 2017, and received by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) on the same day, in which you requested records concerning Daniel Troya. We apologize for the delay in our response as we are currently working through a backlog of requests.

In response to your request, we have processed a total of 467 pages of responsive material. We are releasing 61 pages in full, and we are releasing 212 pages in part. We are withholding 194 pages in full. Each page of this production indicates whether it is being released in full (RIF) or released in part (RIP). Individual redactions identify the exemption pursuant to which the redacted material has been withheld. If pages were withheld in their entirety, a deletion sheet is included noting the reason for the withholding.

You have requested tax return information that is not related to you. This information is exempt from disclosure pursuant to Exemption (b)(3) of the FOIA and 26 U.S.C. § 6103 of the Internal Revenue Code.

Exemption (b)(3) of the FOIA permits the withholding of information prohibited from disclosure by another statute only if one of two disjunctive requirements are met: the statute either (A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or (B) establishes particular criteria for withholding or refers to particular types of matters to be withheld. Thus, a statute falls within the exemption's coverage if it satisfies any one of its disjunctive requirements.

26 U.S.C. § 6103 governs the disclosure of tax returns and tax return information collected under the Internal Revenue Code. Under the Internal Revenue Code, information qualifying as tax

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return information, which includes but is not limited to a Taxpayer's identity, the nature, source or amount of his income, and deductions/exemptions, is prohibited from disclosure to any party not entitled to receive it under the permissible disclosures outlined in § 6103. Since the 26 U.S.C. § 6103 restrictions satisfy all the requirements of FOIA Exemption (b)(3), I am withholding the tax return data pursuant to 5 U.S.C. § 552 (b)(3) and 26 U.S.C. § 6103 of the Internal Revenue Code.

We are withholding third party information, including the names of ATF employees, under FOIA Exemption (b)(6). To disclose personal information about a living individual to a member of the public, we need the written consent from the persons whose information you requested. Without written consent, proof of death, or an overriding public interest, personal information is exempt from disclosure under the FOIA. The FOIA does not require agencies to disclose information that would be a clearly unwarranted invasion of personal privacy (5 U.S.C. § 552(b)(6)).

We are withholding third party information, including the names of ATF employees, under Exemption (b)(7)(C). Exemption (b)(7)(C) permits the withholding of information compiled for law enforcement purposes that "could reasonably be expected to constitute an unwarranted invasion of personal privacy." The public interest in disclosure is limited to the FOIA's core purpose of shedding light on an agency's performance of its statutory duties. The public interest under Exemption (b)(7)(C) must be both significant and compelling in order to overcome the legitimate personal privacy interests of a third party. In this matter, the disclosure would not serve the core purpose of the FOIA, but rather, would serve as an unwarranted invasion of personal privacy (5 U.S.C. § 552(b)(7)(C)).

We are withholding the specific law enforcement codes, techniques, and procedures used in our investigation pursuant to Exemption (b)(7)(E) of the FOIA. Exemption (b)(7)(E) exempts from mandatory disclosure records or information compiled for law enforcement purposes when production of such records or information "would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law" (5 U.S.C. § 552(b)(7)(E)). The information withheld reveals various law enforcement file numbers and codes, which are primarily used to store and retrieve law enforcement information. Disclosure of such numbers and codes could allow individuals outside the agency to circumvent agency functions and gain access to sensitive investigative information. The information withheld also reveals specific law enforcement procedures and techniques used in this investigation. Disclosure of such information could enable individuals outside of the agency to circumvent agency functions and gain access to sensitive investigative information.

Please note that some of the enclosed documents contain deletions made in consultation with the U.S. Customs and Border Protection (CBP), the system owners of the TECS database. Those deletions are pursuant to FOIA Exemptions (b)(7)(E) for law enforcement file numbers and codes. If you disagree with CBP's determination, you have a right to appeal their withholding determination. Should you wish to do so, you must send your appeal and a copy of this letter,

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within 60 days of the date of this letter, to: FOIA Appeals, Policy and Litigation Branch, U.S. Customs and Border Protection, 90 K Street, NE, 10th Floor, Washington, DC 20229-1177, following the procedures outlined in the DHS regulations at Title 6 C.F.R. §5.9. Your envelope and letter should be marked "FOIA Appeal." Copies of the FOIA and the Department of Homeland Security regulations are available at [www.dhs.gov/foia](http://www.dhs.gov/foia).

For your information, Congress excluded three discrete categories of law enforcement and national security records from the requirements of the FOIA. *See* 5 U.S.C. § 552(c). This response is limited to those records that are subject to the requirements of the FOIA. This is a standard notification that is given to all our requesters and should not be taken as an indication that excluded records do, or do not, exist.

You may contact our FOIA Public Liaisons, Darryl Webb or Johnny Rosner, at (202) 648-7390, for any further assistance and to discuss any aspect of your request. Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows: Office of Government Information Services, National Archives and Records Administration, Room 2510, 8601 Adelphi Road, College Park, Maryland 20740-6001, e-mail at [ogis@nara.gov](mailto:ogis@nara.gov); telephone at 202-741-5770; toll free at 1-877-684-6448; or facsimile at 202-741-5769.

If you are not satisfied with my response to this request, you may administratively appeal by writing to the Director, Office of Information Policy (OIP), United States Department of Justice, Suite 11050, 1425 New York Avenue, NW, Washington, DC 20530-0001, or you may submit an appeal through OIP's FOIAonline portal by creating an account on the following web site: <https://foiaonline.regulations.gov/foia/action/public/home>. Your appeal must be postmarked or electronically transmitted within 90 days of the date of my response to your request. If you submit your appeal by mail, both the letter and the envelope should be clearly marked "Freedom of Information Act Appeal."

Sincerely,



Peter J. Chisholm  
Acting Chief, Disclosure Division

Enclosure

PARTMENT OF JUSTICE  
DEPARTMENT OF ALCOHOL, TOBACCO,  
ARMS AND EXPLOSIVES

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Orlando, FL  
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FEDERAL PUBLIC DEFENDER  
ORLANDO, FLORIDA

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FILED

Bureau of ATF  
99 New York Avenue, NE  
Room 4E-301  
Washington, DC 20226